GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Commercial Taxes Department - Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act,1987 – Certain Departments appointed as collection agents – Making payment of profession tax a precondition for granting/renewal of licences/permits by the Departments – Amending Acts/Rules, to insert a provision – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.RT.No. 664 Dated: 24-08-2020.

Read the following:

1. Act No.22 of 1987.
2. G.O.MS.No.497, Revenue(CT-IV) Dept., Dt.03-08-2012.
3. From the Chief Commissioner of State Tax, A.P., LetterRef.No.DMU(1)/68/ 2019-2, Dt06-02-2020.

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ORDER

The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 provides for levy and collection of tax on professions, Trades, callings and employments. The Commercial Taxes Department is entrusted with the work of administering the Act. However, with a view to optimize the profession tax collections, Government in exercise of the powers conferred under Section 14 of the said act, have issued orders vide reference 2nd read above, appointing 18 Government Departments as collection agents for collecting profession tax from the persons under their administrative control.

However, it is noticed that mere appointing the Government Departments as collection agents did not result in increased profession tax collections. In case of certain departments, such as transport department, collection of profession tax ran into legal problems as the Acts and Rules administered by the respectivedepartments do not have an enabling provision for profession tax collections.

Government after careful consideration of the matter and with a view to make the collection of profession tax by the agent departments more effective, hereby direct the following Government Departments appointed as collection agents for profession tax to amend the Acts/Rules administered by them suitably by inserting a provision that payment of profession tax is a precondition for grant/renewal of licenses/permits etc, under their respective enactments:

1. Transport Dept, 2) Revenue Dept., 3) Education Dept., 4) Works/Engineering Dept. like I&CAD, TR&B Depts., 5) Municipal Administration Dept., 6) Co-operation Dept., 7) Industries Dept., and 8) Excise Dept., 9) Fisheries Dept, 10) AP Dairy Development Cooperative Federation Ltd, 11) Handlooms and Textiles Dept., 12) Horticulture Dept., 13) Animal Husbandry Dept., 14) Commissioner & Director of Sugar and Cane, 15) Sericulture Dept., 16) Marketing Dept., 17) Endowments Dept., 18) Registration & Stamps Dept.

Suggested provision to insert in the Acts/Rules.

"Notwithstanding anything contained in the Act or Rules made there under, no person shall be entitled for grant of permit / license / registration / renewal of registration or permit or license or any such facility or privilege for which he is entitled to, unless he submits the proof of payment of Profession Tax under the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987. "

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. RAJAT BHARGAVA,
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Special Chief Secretaries/Principal Secretaries/Secretaries and HoDs of the Departments appointed as collection agents for profession tax.

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Principal Secretary to the Hon'ble Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Excise & Commercial Taxes).The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
Sc/Sf

//FORWARDED::BY ORDER//

SECTION OFFICER